

<p>Form F-66 (IA-2) (7-13-2018)</p> <p style="text-align: center;">STATE OF IOWA</p> <p style="text-align: center;">2018</p> <p style="text-align: center;">FINANCIAL REPORT</p> <p style="text-align: center;">FISCAL YEAR ENDED</p> <p style="text-align: center;">JUNE 30, 2018</p> <p>CITY OF WEBSTER CITY, IOWA</p> <p>DUE: December 1, 2018</p>		<p>16204000800000</p> <p>City Administrator</p> <p>400 Second St</p> <p>Webster City, Iowa 50595-0217</p> <p style="font-size: small;">(Please correct any error in name, address, and ZIP Code)</p>		
<p>WHEN COMPLETED, PLEASE RETURN TO</p> <p>Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319</p>		<p>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</p>		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,576,225		3,576,225	3,523,999
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,576,225		3,576,225	3,523,999
Delinquent property taxes	0		0	
TIF revenues	276,998		276,998	267,225
Other city taxes	938,063	0	938,063	783,147
Licenses and permits	220,352	0	220,352	104,810
Use of money and property	298,722	104,491	403,213	420,904
Intergovernmental	1,381,249	0	1,381,249	2,245,531
Charges for fees and service	471,628	17,250,564	17,722,192	14,398,871
Special assessments	0	0	0	0
Miscellaneous	552,827	7,116	559,943	1,575,267
Other financing sources, including transfers in	2,557,868	4,205,362	6,763,230	4,348,052
Total revenues and other sources	10,273,932	21,567,533	31,841,465	27,667,806
Expenditures and Other Financing Uses				
Public safety	2,612,808	0	2,612,808	2,490,359
Public works	1,441,691	0	1,441,691	1,529,564
Health and social services	49,730	0	49,730	65,135
Culture and recreation	1,144,584	0	1,144,584	1,271,448
Community and economic development	856,524	0	856,524	636,054
General government	306,962	0	306,962	347,951
Debt service	600,799	0	600,799	821,855
Capital projects	4,001,825	0	4,001,825	3,360,203
Total governmental activities expenditures	11,014,923	0	11,014,923	10,522,569
Business type activities	0	17,757,276	17,757,276	16,483,421
Total ALL expenditures	11,014,923	17,757,276	28,772,199	27,005,990
Other financing uses, including transfers out	1,919,284	4,420,878	6,340,162	4,348,052
Total ALL expenditures/And other financing uses	12,934,207	22,178,154	35,112,361	31,354,042
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,660,275	-610,621	-3,270,896	-3,686,236
Beginning fund balance July 1, 2017	10,515,665	13,459,957	23,975,622	21,831,564
Ending fund balance June 30, 2018	7,855,390	12,849,336	20,704,726	18,145,328
<p>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</p>				
Indebtedness at June 30, 2018		Indebtedness at June 30, 2018		Amount - Omit cents
General obligation debt	\$ 6,464,986	Other long-term debt		\$ 1,756,303
Revenue debt	\$ 15,833,019	Short-term debt		\$ 0
TIF Revenue debt	\$ 0			
		General obligation debt limit		\$ 17,501,499
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-30-18	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Area Code	Number	Extension
Dodie Wolfgram, Finance Director		515	832-9141	
Signature of Mayor or other City official (Name and Title)		Date signed		
		11/27/2018		
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF WEBSTER CITY					<div> <div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div> SELECT ONLY ONE Indicate by entering an X in the appropriate box on this sheet ONLY </div> </div>			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	1,923,851	1,158,474		493,900			3,576,225			3,576,225	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,923,851	1,158,474		493,900	0		3,576,225		T01	3,576,225	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,923,851	1,158,474		493,900	0	0	3,576,225			3,576,225	6				
7	TIF revenues			276,998				276,998		T01	276,998	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	14,663						14,663		T15	14,663	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	2,111						2,111		T19	2,111	12				
13	Hotel/motel tax	169,160						169,160		T19	169,160	13				
14	Other local option taxes					752,129		752,129		T09	752,129	14				
15	TOTAL OTHER CITY TAXES	185,934	0		0	752,129	0	938,063	0		938,063	15				
16	Section B - LICENSES AND PERMITS	220,352						220,352		T29	220,352	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	43,718	19,440	2,293	1,735	10,636		77,822	104,491	U20	182,313	18				
19	Rents and royalties	168,426	52,474					220,900		U40	220,900	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	212,144	71,914	2,293	1,735	10,636	0	298,722	104,491		403,213	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	2,006						2,006		B89	2,006	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	2,006	0		0	0	0	2,006	0		2,006	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF WEBSTER CITY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,048,162					1,048,162		C46	1,048,162	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,250				9,020		14,270		C89	14,270	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	54,149	184,305	32,064	15,173			285,691		C89	285,691	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	59,399	1,232,467	32,064	15,173	9,020	0	1,348,123	0		1,348,123	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	31,120						31,120		D89	31,120	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	31,120	0	0	0	0	0	31,120	0		31,120	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	92,525	1,232,467	32,064	15,173	9,020	0	1,381,249	0		1,381,249	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,850,388	A91	1,850,388	73
74	Sewer							0	1,978,950	A8Ø	1,978,950	74
75	Electric							0	13,421,226	A92	13,421,226	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	268,584						268,584		A81	268,584	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	2,417						2,417		A89	2,417	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	58,110					5,594	63,704		A03	63,704	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	130,343						130,343		A61	130,343	100		
101	Animal control charges	4,930						4,930		A89	4,930	101		
102	Other charges - Specify							0			0	102		
103	Zoning	1,650						1,650			1,650	103		
104	TOTAL CHARGES FOR SERVICE	466,034	0	0	0	0	5,594	471,628	17,250,564		17,722,192	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	4,073	46,057					50,130		U99	50,130	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	70,997				40,995		111,992		U11	111,992	110		
111	Fines	8,724						8,724		U30	8,724	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Reimbursement	48,961			109,852			158,813			158,813	114		
115	Miscellaneous	61,364	160,173	451				221,988			221,988	115		
116	Monies & Credits	1,180						1,180			1,180	116		
117	Other nonoperating revenues							0	7,116		7,116	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	195,299	206,230	451	109,852	40,995	0	552,827	7,116		559,943	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,296,139	2,669,085	311,806	620,660	812,780	5,594	7,716,064	17,362,171		25,078,235	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	1,000,000	NR	1,000,000	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	1,020,143	40,250			1,464,223		2,524,616	2,967,539		5,492,155	127		
128	Internal TIF loans and transfers in		8,590	973		23,689		33,252	10,911		44,163	128		
129	Increase in internal borrowing							0	226,912		226,912	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	1,020,143	48,840	973	0	1,487,912	0	2,557,868	4,205,362		6,763,230	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,316,282	2,717,925	312,779	620,660	2,300,692	5,594	10,273,932	21,567,533		31,841,465	132		
133												133		
134	Beginning fund balance July 1, 2017	4,352,468	3,642,008	206,833	178,969	1,705,951	429,436	10,515,665	13,459,957		23,975,622	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,668,750	6,359,933	519,612	799,629	4,006,643	435,030	20,789,597	35,027,490		55,817,087	136		
137												137		
138												138		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention	1,044,225	436,207					1,480,432		E62	1,480,432	2				
3	Jail							0		E04	0	3				
4	Emergency management							0		E89	0	4				
5	Flood control							0		E59	0	5				
6	Fire department	487,836	185,918					673,754		E24	673,754	6				
7	Ambulance							0		E32	0	7				
8	Building inspections	168,830	26,013					194,843		E66	194,843	8				
9	Miscellaneous protective services							0		E66	0	9				
10	Animal control	6,250						6,250		E32	6,250	10				
11	Other public safety	257,529						257,529		E89	257,529	11				
12								0			0	12				
13								0			0	13				
14	TOTAL PUBLIC SAFETY	1,964,670	648,138		0	0	0	2,612,808			2,612,808	14				
15	Section B — PUBLIC WORKS											15				
16	Roads, bridges, sidewalks	117,882	400,496					518,378		E44	518,378	16				
17	Parking meter and off-street							0		E60	0	17				
18	Street lighting	123,200						123,200		E44	123,200	18				
19	Traffic control safety	57,609	12,088					69,697		E44	69,697	19				
20	Snow removal		177,119					177,119		E44	177,119	20				
21	Highway engineering							0		E44	0	21				
22	Street cleaning	29,768	14,861					44,629		E81	44,629	22				
23	Airport (if not an enterprise)		83,025					83,025		E01	83,025	23				
24	Garbage (if not an enterprise)	205,310						205,310		E81	205,310	24				
25	Other public works		125,285					125,285		E89	125,285	25				
26	Public Works Administration	34,968	45,675					80,643			80,643	26				
27	Taxi Services	14,405						14,405			14,405	27				
28	TOTAL PUBLIC WORKS	583,142	858,549		0	0	0	1,441,691			1,441,691	28				
29	Section C — HEALTH AND SOCIAL SERVICES											29				
30	Welfare assistance	9,950						9,950		E79	9,950	30				
31	City hospital							0		E36	0	31				
32	Payments to private hospitals							0		E36	0	32				
33	Health regulation and inspections							0		E32	0	33				
34	Water, air, and mosquito control	27,500						27,500		E32	27,500	34				
35	Community mental health							0		E32	0	35				
36	Other health and social services	12,280						12,280		E79	12,280	36				
37								0			0	37				
38								0			0	38				
39	TOTAL HEALTH AND SOCIAL SERVICES	49,730	0		0	0	0	49,730			49,730	39				
40	Section D — CULTURE AND RECREATION											40				
41	Library services							0		E52	0	41				
42	Museum, band, theater	27,975	5,852					33,827		E61	33,827	42				
43	Parks	208,277	31,758					240,035		E61	240,035	43				
44	Recreation	25,233	5,470					30,703		E61	30,703	44				
45	Cemetery	244,457	35,620					280,077		E03	280,077	45				
46	Community center, zoo, marina, and auditorium	270,055	54,795					324,850		E61	324,850	46				
47	Other culture and recreation	24,588						24,588		E61	24,588	47				
48	Gas site cleanup	21,966	7,344					29,310			29,310	48				
49	Pool	166,179	15,015					181,194			181,194	49				
50	TOTAL CULTURE AND RECREATION	988,730	155,854		0	0	0	1,144,584			1,144,584	50				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEBSTER CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51	
52	Community beautification	873						873				52	
53	Economic development	261,388	174,614					436,002				53	
54	Housing and urban renewal							0				54	
55	Planning and zoning	82,237	19,041					101,278				55	
56	Other community and economic development							0				56	
57	TIF Rebates			318,371				318,371				57	
58								0				58	
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	344,498	193,655	318,371	0	0	0	856,524				59	
60	Section F — GENERAL GOVERNMENT											60	
61	Mayor, council and city manager	121,822	41,393					163,215				61	
62	Clerk, Treasurer, financial administration	54,099	8,926					63,025				62	
63	Elections	1,910						1,910				63	
64	Legal services and city attorney	20,330						20,330				64	
65	City hall and general buildings	51,066	7,416					58,482				65	
66	Tort liability							0				66	
67	Other general government							0				67	
68								0				68	
69								0				69	
70	TOTAL GENERAL GOVERNMENT	249,227	57,735		0	0	0	306,962				70	
71	Section G — DEBT SERVICE				600,799			600,799				71	
72								0				72	
73								0				73	
74	TOTAL DEBT SERVICE	0	0	0	600,799	0	0	600,799				74	
75	Section H — REGULAR CAPITAL PROJECTS — Specify											75	
76	Street Construction					4,001,825		4,001,825				76	
77								0				77	
78	Subtotal Regular Capital Projects	0	0		0	4,001,825	0	4,001,825				78	
79	— TIF CAPITAL PROJECTS — Specify											79	
80								0				80	
81								0				81	
82	Subtotal TIF Capital Projects	0	0		0	0	0	0				82	
83	TOTAL CAPITAL PROJECTS	0	0		0	4,001,825	0	4,001,825				83	
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,179,997	1,913,931	318,371	600,799	4,001,825	0	11,014,923				84	
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85	
86												86	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								1,238,227	E91	1,238,227	88
89	Capital outlay								149,191	G91	149,191	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation								999,458	E80	999,458	91
92	Capital outlay								1,034,814	G80	1,034,814	92
93	Debt Service									F80	0	93
94	Electric — Current operation								10,899,004	E92	10,899,004	94
95	Capital outlay								63,083	G92	63,083	95
96	Debt Service								1,612,928	F92	1,612,928	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation									E81	0	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation									E80	0	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service								1,760,571	F89	1,760,571	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								17,757,276		17,757,276	129

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	4,179,997	1,913,931	318,371	600,799	4,001,825	0	11,014,923	17,757,276		28,772,199	130				
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		131			
132	Regular transfers out	798,679	67,066			1,009,376		1,875,121	3,617,034		5,492,155	132				
133	Internal TIF loans/repayments and transfers out			44,163				44,163			44,163	133				
134	Increase in internal borrowing							0	803,844		803,844	134				
135	TOTAL OTHER FINANCING USES	798,679	67,066	44,163	0	1,009,376	0	1,919,284	4,420,878		6,340,162	135				
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	4,978,676	1,980,997	362,534	600,799	5,011,201	0	12,934,207	22,178,154		35,112,361	136				
137												137				
138	Ending fund balance June 30, 2018:											138				
139	Governmental:											139				
140	Nonspendable						435,030	435,030			435,030	140				
141	Restricted		4,378,936	157,078	198,830			4,734,844			4,734,844	141				
142	Committed							0			0	142				
143	Assigned							0			0	143				
144	Unassigned	3,690,074				-1,004,558		2,685,516			2,685,516	144				
145	Total Governmental	3,690,074	4,378,936	157,078	198,830	-1,004,558	435,030	7,855,390			7,855,390	145				
146	Proprietary								12,849,336		12,849,336	146				
147	Total ending fund balance June 30, 2018	3,690,074	4,378,936	157,078	198,830	-1,004,558	435,030	7,855,390	12,849,336		20,704,726	147				
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	8,668,750	6,359,933	519,612	799,629	4,006,643	435,030	20,789,597	35,027,490		55,817,087	148				
149												149				

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WEBSTER CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>												
Purpose		Amount paid to other local governments				Purpose		Amount paid to State					
Correction.....		M05 \$				Highways.....		L44 \$					
Health.....		M32				All other.....		L89 \$					
Highways.....		M44											
Transit subsidies.....		M94											
Libraries.....		M52											
Police protection.....		M62											
Sewerage.....		M80											
Sanitation.....		M81											
All other.....		M89 \$											
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.												
										Amount - Omit cents			
Total salaries and wages paid.....										2009 \$	3,904,479		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt		Debt during the fiscal year				Debt Outstanding - JUNE 30, 2018				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)						
1. Water utility	19U \$ 2,505,000	29U \$	39U \$ 145,000	49U \$	49U \$	49U \$ 2,360,000	49U \$	191 \$ 64,028					
2. Sewer utility	19U 792,000	29U	39U 254,000	49U	49U	49U 538,000	49U	189 13,860					
3. Electric utility	19U 13,375,019	29U	39U 440,000	49U	49U	49U 12,935,019		192 696,045					
4. Gas utility	19U	29U	39U	49U	49U	49U		193					
5. Transit-bus	19U	29U	39U	49U	49U	49U		194					
6. Industrial Revenue	19T	24T	34T		44T	44T		189					
7. Mortgage revenue	19T	24T	34T		44T	44T		189					
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189					
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189					
10. GO	19U 6,905,667	29U	39U 440,681	49U 6,464,986	49U	49U	49U	189 159,118					
11. USDA Loans	19U 907,563	29U 1,000,000	39U 151,260	49U	49U	49U	49U 1,756,303	189					
12.	19U	29U	39U	49U	49U	49U	49U	189					
13.	19U	29U	39U	49U	49U	49U	49U	189					
14.	19U	29U	39U	49U	49U	49U	49U	189					
Total long-term debt	24,485,249	1,000,000	1,430,941	6,464,986	0	15,833,019	1,756,303	933,051					
B. Short-term debt						Amount - Omit cents							
Outstanding as of JULY 1, 2017				61V \$									
Outstanding as of JUNE 30, 2018				64V \$									
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents								
Assessed Valuations by Levy Authority and County, AY2016/FY2018													
Actual valuation -- January 1, 2016				\$	350,029,988	x .05 = \$	17,501,499						
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018												
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)								
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61										
	\$	\$	20,704,726		20,704,726								
REMARKS													